## In the Claims

Amend Claims 1, 12, 13, and 14 to read as follows:

(Amended) A magneto-optical recording medium having a recording layer and a reflective layer on a substrate characterized in that the recording layer has a layered structure in which a garnet ferrite recording layer, and at least one underlayer for the garnet ferrite recording layer selected from the group consisting of a spinel ferrite layer, rutile-type oxide layer and a hematite layer are layered, wherein the garnet ferrite recording layer is formed adjacent to the underlayer after the formation of the underlayer, thereby reducing the internal compressive stress of the garnet ferrite layer by the tensile stress provided from the underlayer.

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- 12. (Amended) A magneto-optical recording medium according to Claim 11, wherein grooves are formed on the surface of said transparent layer.
- having a recording layer and a reflective layer on a substrate, the recording layer having a layered structure in which a garnet ferrite recording layer, and at least one underlayer for the garnet ferrite recording layer selected from the group consisting of a spinel ferrite layer, rutile-type oxide layer and a hematite layer are layered, characterized by comprising the steps of:

Application Serial No. 09/529,919 Attorney's Docket No. 032590-055

forming said underlayer on said substrate, heat reating the underlayer, forming said garnet ferrite recording layer adjacent to the underlayer, and

heat-treating the garnet ferrite recording layer at a temperature of 500 to 700°C, thereby reducing the internal compressive stress of the garnet ferrite recording layer by the tensile stress provided from the underlayer.

14. (Amended) Manufacturing method of a magneto-optical recording medium having a recording layer and a reflective layer on a substrate, the recording layer having a layered structure in which a garnet ferrite recording layer, and at least one underlayer for the garnet ferrite recording layer selected from the group consisting of a spinel ferrite layer, rutile-type oxide layer and a hematite layer are layered on tracks on which data are recorded, characterized by comprising the steps of:

forming said underlayer on said substrate,

heat-treating the underlayer,

forming said garnet ferrite recording layer adjacent to the underlayer, and heat-treating the garnet ferrite recording layer at a temperature of 600 to 630°C, thereby reducing the internal compressive stress of the garnet ferrite recording layer by the tensile stress provided from the underlayer, and magneto-optical properties are provided only to the tracks.